

United States Quarterly Gift Tax Return

(Section 6019 of the Internal Revenue Code) (For gifts made after December 31, 1976)

Calendar quarter(s) ending (month and year) ▶

For "Privacy Act" notification, see the Instructions for Form 1040.

(Rev. June 1977)

Department of the Treasury
Internal Revenue Service

Donor's first name and middle initial	Donor's last name	Social security number
Address (number and street)		Residence (domicile)
City, State, and ZIP code		Citizenship
		Yes No

If you (the donor) filed a previous Form 709, has your address changed since the last Form 709 was filed?

A Gifts by husband or wife to third parties.—Do you consent to have the gifts by you and by your spouse to third parties during the calendar quarter(s) considered as made one-half by each of you? (See instruction 8.)
(If the answer is "Yes," the following information must be furnished and the consent shown below signed by your spouse.)

1(a) Name of spouse	1(b) Social security number		
2 If the consent is effective for gifts made in a previous quarter(s) of the calendar year and no return was filed for such previous quarter(s) (see instruction 1) and such gifts are being reported on this return (see instruction 10), write the previous quarter(s) ending (month and year) in addition to the current quarter ending (month and year).			
3 Were you married during the entire calendar quarter(s)?			
4 If the answer to 3 is "No," check whether <input type="checkbox"/> married, <input type="checkbox"/> divorced, or <input type="checkbox"/> widowed, and give date ▶			
5 Will a gift tax return for this calendar quarter(s) be filed by your spouse?			

Consent of Spouse—I consent to have the gifts made by me and by my spouse to third parties during the calendar quarter(s) considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.

Spouse's signature ▶ Date ▶

Computation of Tax	1 Enter the amount from Schedule A, line (j)	1	
	2 Enter the amount from Schedule B, line (c)	2	
	3 Total (add amounts on lines 1 and 2)	3	
	4 Tax computed on amount on line 3 (See Table A in separate instructions.)	4	
	5 Tax computed on amount on line 2 (See Table A in separate instructions.)	5	
	6 Balance (subtract amount on line 5 from amount on line 4)	6	
	7 Enter the amount of unified credit from Table B	7	
	8 Enter the amount of unified credit against gift tax allowable for all prior quarters	8	
	9 Balance (subtract amount on line 8 from amount on line 7)	9	
	10 Enter 20% of the amount allowed as specific exemption after September 8, 1976	10	
	11 Balance (subtract amount on line 10 from amount on line 9)	11	
	12 Unified credit (enter the smaller of (i) amount on line 6 or (ii) amount on line 11)	12	
	13 Credit for foreign gift taxes (see instruction 20)	13	
	14 Total (add amounts on line 12 and line 13)	14	
	15 Tax due (subtract amount on line 14 from amount on line 6)	15	

Please attach the necessary supplemental documents; see instruction 15.

Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.

Please attach Check or Money Order here

Donor's signature ▶	Date ▶
Preparer's signature (other than donor) ▶	Date ▶
Preparer's address (other than donor) ▶	

Schedule A Computation of Taxable Gifts

Item number	Donee's name and address and description of gift. If the gift was made by means of a trust, attach a copy of the trust instrument	Donor's adjusted basis of gift	Date of gift	Value at date of gift
1				

(a) Total gifts of donor

(b) One-half of items to attributable to spouse (see instruction 11)

(c) Balance (subtract amount on line (b) from amount on line (a))

(d) Gifts of spouse to be included (from line (b) of spouse's return) (see instruction 11)

(e) Total gifts (add amounts on lines (c) and (d))

(f) Total exclusions not exceeding \$3,000 for the calendar year for each donee (except gifts of future interests)

(g) Total included amount of gifts (subtract amount on line (f) from amount on line (e))

(h) Deductions (see instructions 16 and 17):

(1)(a) Gift of qualified interests to spouse for this period (before annual exclusion, based on items to from Schedule A)

(b) Annual exclusion attributable to gifts on line (h)(1)(a)

(c) Net amount (subtract amount on line (h)(1)(b) from amount on line (h)(1)(a))

(2)(a) First \$100,000 marital deduction \$100,000

(b) Marital deduction for prior periods after December 31, 1976

(c) Balance of first \$100,000 marital deduction available (subtract amount on line (h)(2)(b) from amount on line (h)(2)(a) but not less than zero)

(3)(a) Excess over first \$100,000 marital deduction (if total of amount on line (h)(1)(c) plus amount on line (h)(2)(b) is \$100,000 or less enter zero. Otherwise, enter amount on line (h)(1)(a) less amount on line (h)(2)(c))

(b) Excess over first \$100,000 for prior periods (after December 31, 1976)

(c) Total excess over first \$100,000 (add amounts on lines (h)(3)(a) and (h)(3)(b)) \$100,000

(4)(a) Second \$100,000 \$100,000

(b) Gifts qualifying for additional marital deduction (subtract amount on line (h)(4)(a) from amount on line (h)(3)(c) but not less than zero)

(5)(a) Enter 50% of amount on line (h)(4)(b)

(b) Enter 50% of amount on line (h)(1)(a) but not more than amount on line (h)(1)(c)

(c) Enter the lesser of the amount on line (h)(1)(c) or the amount on line (h)(2)(c)

(6) Marital deduction (if amount on line (h)(4)(b) is zero, enter amount on line (h)(5)(c). Otherwise, enter amount on line (h)(5)(c) plus the lesser of the amounts on line (h)(5)(a) or line (h)(5)(b))

(7) Charitable, public, and similar gifts (based on items to, less exclusions)

(i) Total deductions (add amounts on lines (h)(6) and (h)(7))

(j) Amount of taxable gifts (subtract amount on line (i) from amount on line (g))

Schedule B Did you (the donor) file gift tax returns for prior periods? (If "Yes," follow instruction 19 in completing Schedule B below.) Yes No

Calendar years (prior to 1971) and calendar quarters (1971 and subsequent years)	Internal Revenue office where prior return was filed	Amount of unified credit against gift tax for periods after December 31, 1976	Amount of specific exemption for prior periods ending before January 1, 1977	Amount of taxable gifts

(a) Totals for prior periods (without adjustment for reduced specific exemption)

(b) Amount, if any, by which total specific exemption, line (a), exceeds \$30,000 (see instruction 19)

(c) Total amount of taxable gifts for prior periods (add amount, last column, line (a), and amount, if any, line (b))

(If more space is needed, attach additional sheets of same size.)